UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK		
	X	
GREAT WHITE BEAR, LLC	ĺ	
	Ì	06 Civ. 13358 (RMB)(FM)

Plaintiff,

-against -

MERVYNS, LLC,

Defendant.

PLAINTIFF'S FED. R. 26(a)(2)(A) CIV. P. DISCLOSURE OF EXPERT WITNESSES

Pursuant to Rule 26(a)(2)(A) of the Federal Rules of Civil Procedure, Plaintiff GREAT WHITE BEAR, LLC ("Plaintiff"), by its attorneys Nesenoff & Miltenberg, LLP, hereby discloses Plaintiff's expert witnesses:

Industry Expert

Name & Address:

Laurence P. Lazar

201 East 36th Street

New York, New York 10016

Expert's Background:

Graduated with B.A. from University of Miami (Fl.)

President and Principal of Network Industries Corp. (1978-2004)

- \$65-\$70 million revenues company in garment industry

- Customers included K Mart and Walmart

Importing Consultant (2004-present)

Damages Expert

Name & Address:

Stephen J. Rankel

Citrin Cooperman & Company, LLP

529 Fifth Avenue

New York, New York 10017

-2-

Expert's Background:

See Exhibit A attached hereto.

Dated:

New York, New York

December 13, 2007

NESENOFF & MILTENBERG, LLP

Attorneys for Plaintiff Great White Bear, LLC 363 Seventh Avenue - 5th Floor New York, New York 10001 212.736.4500

TO: ORRICK, HERRINGTON & SUTCLIFFE LLP

Attorneys for Defendant Mervyns, LLC

Attn.: Lisa T. Simpson, Esq./Rishona Fleishman, Esq.

666 Fifth Avenue

New York, New York 10103

212.506.5000

12/13/2007 09:58

12126972797

CITRINCOOPERMAN

PAGE 02/06

Stephen J. Rankel Business Profile

College:

Bernard M. Baruch College

Graduated February 1980

Degree - Bachelor of Business Administration (Cum Laude)

Certified Public Accountant: November 7, 1983

Member of:

N.Y.S. Society of CPA's

AIÇPA

Work Experience:

Weinick Sanders & Co. (changed name July 1, 1997 to

Weinick Sanders Leventhal & Co., LLP) [1]

April 1980 to September 1984 - Staff Accountant September 1984 to March 1985 - Worked for a client in the Apparel Industry March 1985 to April 1987 - Manager Weinick Sanders & Co. April 1987 to December 1991 - Partner Januaty 1992 to March 1996 -Executive Partner March 1996 to July 2005 - Managing Partner [2]

Citrin Cooperman & Co., LLP: August 2005 to Present - Executive Partner

- This firm specializes in the Apparel & Textile Industry with clients of a evenues of [1] ½ million to \$300 million.
- On July 31, 2005, this firm liquidated and 4 partners of Weinick Sanders Leventhal & [2) Co., LLP joined Citrin Cooperman & Co., LLP.